FURTHER EXTENDING ADMINISTRATIVE COMPROMISE SETTLEMENT OF DELINQUENT ACCOUNTS UNDER RMO NO. 1-88, AS LAST AMENDED BY RMO NO. 29-90

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The big volume of delinquent accounts has been reduced largely through the administrative compromise settlement. For this reason, and in order to increase tax collection, RMO No. 1-88, as last amended by RMO NO. 29-90, is hereby further extended up to December 31, 1991, subject to the following rules and amendments:

1. Coverage – The administrative compromise settlement will cover 1988 and prior (calendar or fiscal) taxable years or assessments issued on or before January 1, 1991.

2. Compromise Rate – The rate of compromise as provided under paragraph 2 of RMO No. 29-90 is hereby revised as follows:

a. 1986 and prior years: 50% of the basic tax assessed, provided that 30% may be accepted only on the ground of clear financial incapacity of taxpayer.

b. 1987 and 1988: 100% of the basic tax assessed, provided that 50% may be accepted only on the ground of clear financial incapacity of taxpayer.

3. All Delinquent Accounts with pending offers of compromise under RMO No. 1-88, as last amended by RMO No. 29-90 but not yet finally approved as of December 31, 1990, may be processed subject to the rates and conditions prescribed in this Order.

4. Applicability and Repealing Clause – The provisions of RMO Nos. 1-88, 8-89, 16-89 and 29-90 shall remain applicable except those inconsistent with the provisions of this Order.

5. Effectivity – This Order shall take effect January 1, 1991 and shall remain in force until December 31, 1991.

Adopted: 14 Jan. 1991

(SGD.) JOSE U. ONG
Commissioner

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